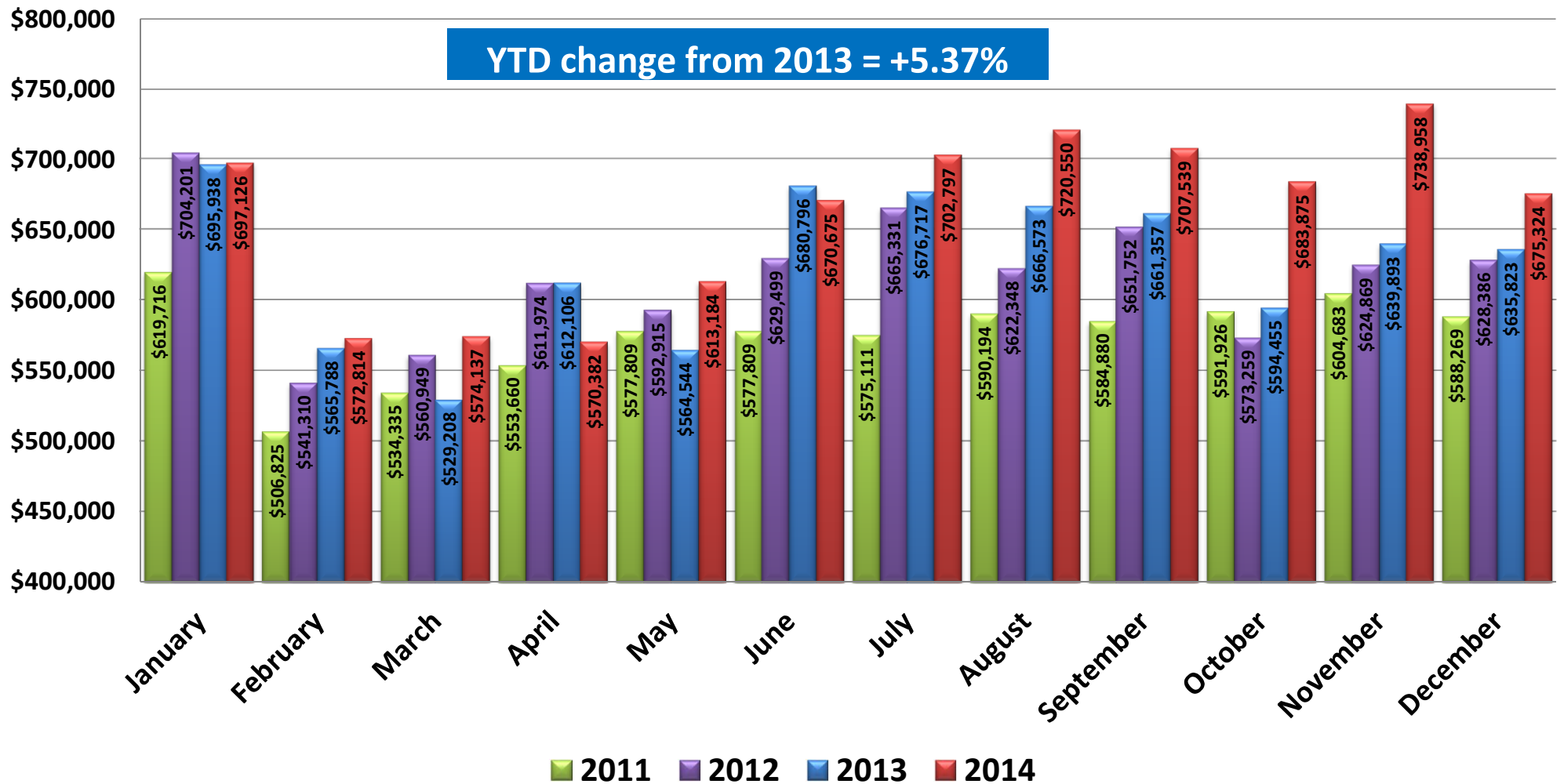




*Annual
Financial Report
For Year Ending
December 31, 2014*

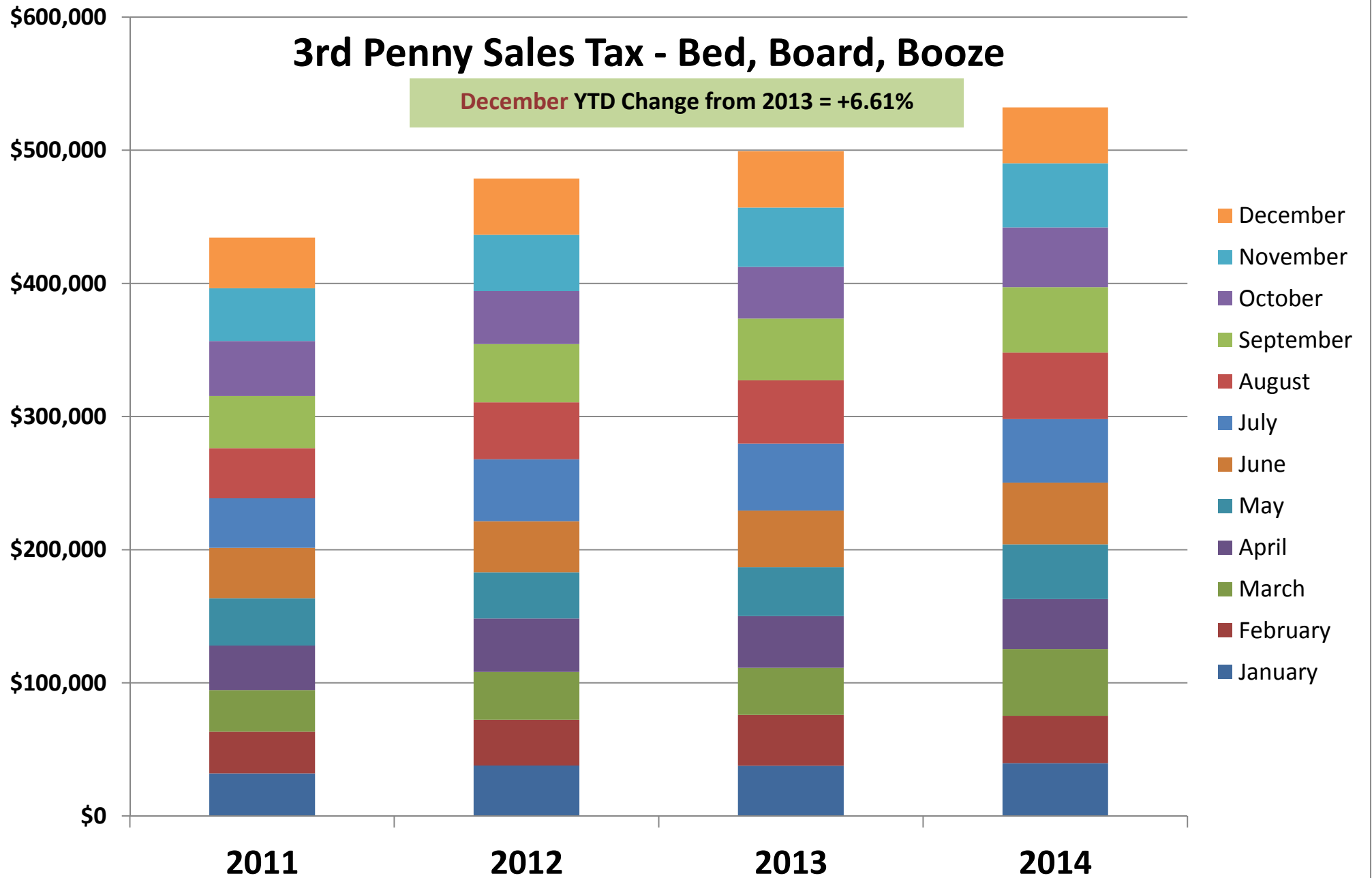
Sales Tax Summary - December 2014 +6.21%

YTD change from 2013 = +5.37%



3rd Penny Sales Tax - Bed, Board, Booze

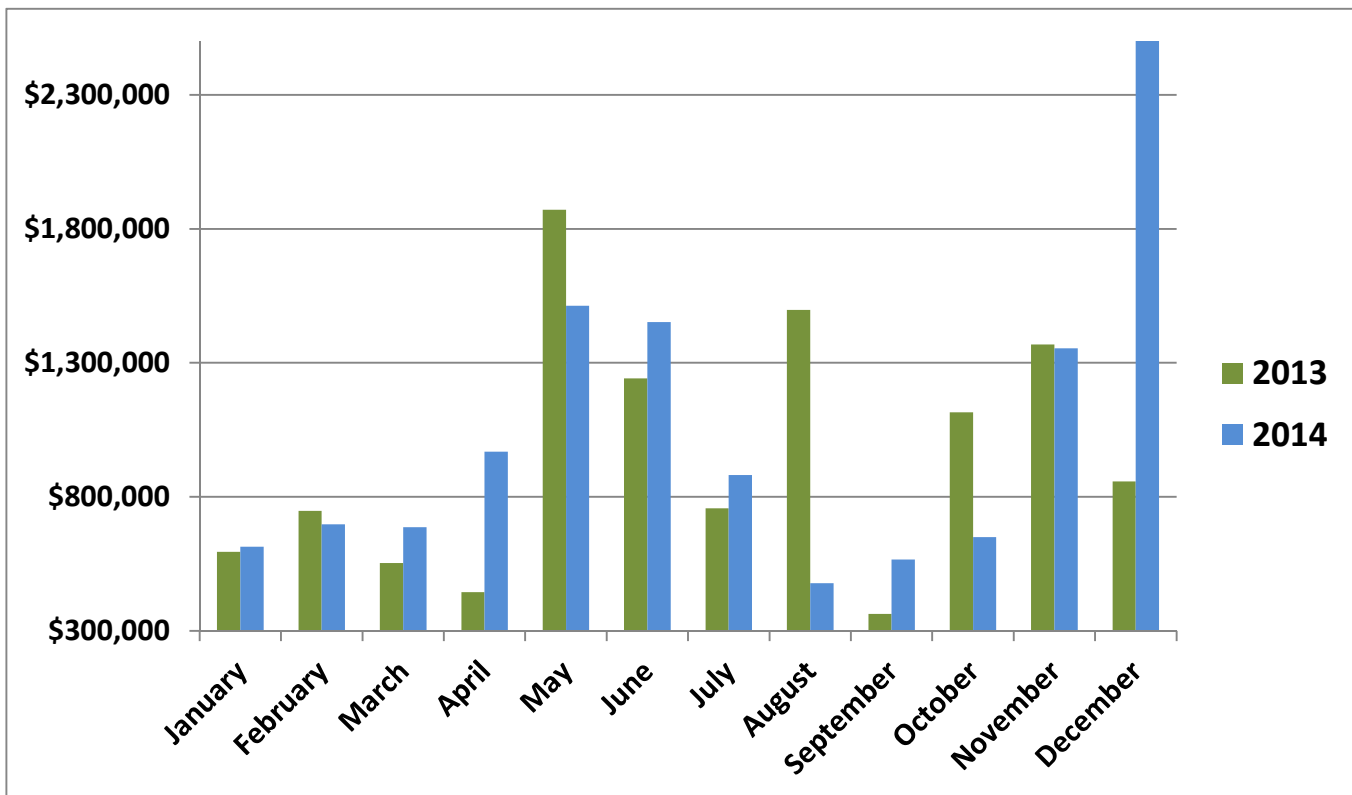
December YTD Change from 2013 = +6.61%



General Fund Analysis

YTD Revenue

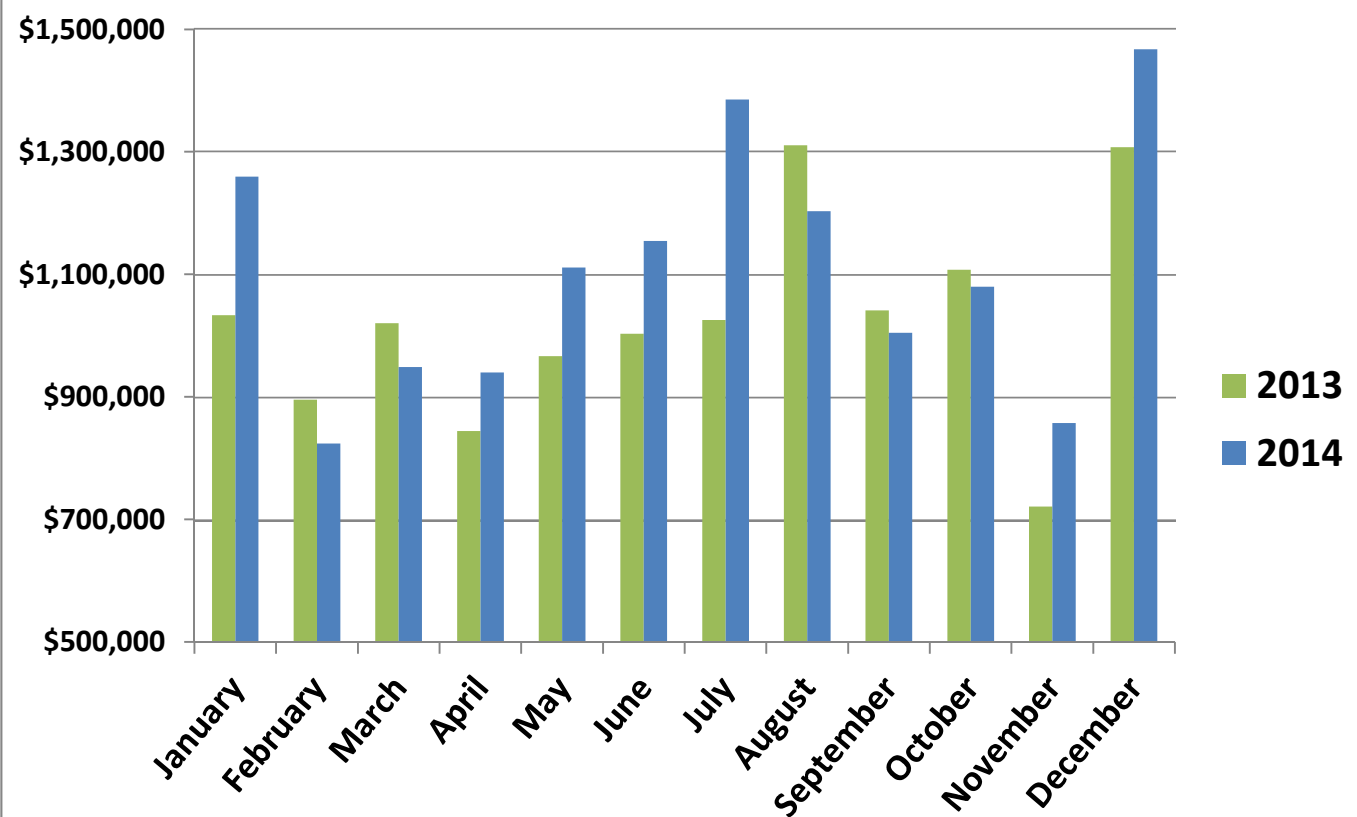
	2013	% of Budget	2014	% of Budget
January	\$595,327.48	4%	\$614,443.54	4%
February	\$747,706.37	10%	\$698,025.12	9%
March	\$552,580.63	14%	\$687,035.46	14%
April	\$443,921.60	17%	\$968,463.79	20%
May	\$1,871,602.67	31%	\$1,513,253.88	31%
June	\$1,241,928.17	41%	\$1,452,545.38	41%
July	\$756,985.21	46%	\$881,069.62	47%
August	\$1,497,484.53	58%	\$477,583.40	50%
September	\$363,161.17	60%	\$566,356.50	54%
October	\$1,115,797.03	69%	\$649,898.23	59%
November	\$1,369,042.84	79%	\$1,354,241.84	68%
December	\$856,961.22	85%	\$3,371,649.69	91%
YTD Actual	\$11,412,498.92		\$13,234,566.45	
Budget	\$13,387,960.96		\$14,540,570.00	91%



General Fund Analysis

YTD Expenditure

	2013	% of Budget	2014	% of Budget
January	\$1,033,246.36	7%	\$1,259,304.41	9%
February	\$895,119.52	14%	\$823,982.42	14%
March	\$1,020,121.85	21%	\$948,572.80	20%
April	\$844,361.49	27%	\$939,517.24	27%
May	\$966,168.67	34%	\$1,111,090.07	34%
June	\$1,003,191.18	41%	\$1,154,317.62	42%
July	\$1,025,422.22	48%	\$1,385,580.89	51%
August	\$1,310,574.24	58%	\$1,203,152.00	60%
September	\$1,040,897.33	65%	\$1,004,628.77	66%
October	\$1,107,393.37	73%	\$1,079,734.10	74%
November	\$721,014.46	78%	\$857,346.99	79%
December	\$1,307,638.69	88%	\$1,467,339.26	89%
YTD Actual	\$12,275,149.38		\$13,234,566.57	
Budget	\$13,996,180.10		\$14,803,727.30	89%



General Fund Summary - Fund 01

Unrestricted Cash Balance

	<u>Restricted</u>	<u>Committed</u>	<u>Assigned</u>	<u>Unassigned</u>	<u>Total Cash Balance</u>
December 31, 2013	\$742,208	\$37,823	\$252,290	\$841,589	\$1,873,910
~change	(\$4)	\$0	(\$19,980)	(\$11,556)	(\$31,540)
December 31, 2014	\$742,204	\$37,823	\$232,310	\$830,033	\$1,842,370

Budget Status

Revenue	2014 Budget	Actual Revenues	% of Budget
TAXES			
Property Taxes	\$ 2,758,566	\$ 2,757,953	100%
Sales Tax	\$ 3,620,500	\$ 3,672,043	101%
Mobile Home Taxes	\$ 3,000	\$ 6,113	204%
TOTAL TAXES	\$ 6,382,066	\$ 6,436,109	101%
LICENSES & PERMITS			
Building Permits	\$ 90,000	\$ 150,730	167%
Liquor License	\$ 110,000	\$ 121,868	111%
Other Licenses & Permits	\$ 32,785	\$ 38,019	116%
TOTAL LICENSES & PERMITS	\$ 232,785	\$ 310,617	133%
INTERGOVERNMENTAL			
Federal Grants	\$ 543,998	\$ 819,654	151%
State Grants	\$ 433,000	\$ 121,867	100%
Local Grants	\$ 136,540	\$ 1,151	0%
Bank Franchise	\$ 90,000	\$ 83,072	92%
Liquor Tax Reversion	\$ 90,000	\$ 95,935	107%
Motor V License	\$ 75,000	\$ 93,072	124%
City Road Hwy & Bridge	\$ 300,000	\$ 332,777	111%
Other Intergovernmental	\$ 25,600	\$ 6,004	23%
TOTAL INTERGOVERNMENTAL	\$ 1,694,138	\$ 1,553,532	92%
CHARGES FOR GOODS & SERVICES	\$ 2,221,232	\$ 2,258,705	102%
FINES	\$ 10,000	\$ 11,526	115%
MISCELLANEOUS	\$ 138,945	\$ 524,216	377%
OTHER SOURCES	\$ 3,861,404	\$ 2,139,861	55%
TOTAL GENERAL FUND REVENUE	\$ 14,540,570	\$ 13,234,566	91%

City of Pierre
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General Fund Summary - Fund 01

Expenditures by Department	2014 Budget	Actual	
		Expenditures	% of Budget
COMMISSION	\$ 82,248	\$ 81,180	98.7%
CONTINGENCY	\$ 54,870	\$ -	0.0%
BOARDS & COMMITTEES	\$ 18,085	\$ 12,645	69.9%
ELECTIONS	\$ 6,500	\$ 6,474	99.6%
ATTORNEY	\$ 77,800	\$ 69,880	89.8%
FINANCE	\$ 563,162	\$ 587,673	104.4%
PERSONNEL	\$ 165,617	\$ 140,501	84.8%
INFORMATION TECHNOLOGY	\$ 397,669	\$ 379,010	95.3%
INSURANCE	\$ 491,000	\$ 504,015	102.7%
CITY HALL	\$ 190,680	\$ 183,260	96.1%
ADMIN OFFICE	\$ 1,570,920	\$ 1,526,426	97.2%
POLICE	\$ 2,433,632	\$ 2,378,487	97.7%
FIRE	\$ 389,479	\$ 361,666	92.9%
STREET	\$ 1,738,403	\$ 1,731,101	99.6%
SNOW REMOVAL	\$ 116,413	\$ 64,478	55.4%
CEMETERY	\$ 238,941	\$ 180,884	75.7%
MOSQUITO CONTROL	\$ 56,653	\$ 35,191	62.1%
RECREATION	\$ 267,651	\$ 226,733	84.7%
SWIMMING POOL	\$ 81,560	\$ 75,244	92.3%
AQUATIC CENTER	\$ 191,500	\$ 206,972	108.1%
PARK	\$ 1,772,125	\$ 1,568,225	88.5%
GOLF	\$ 757,501	\$ 718,005	94.8%
GOLF - CLUB HOUSE	\$ 280,438	\$ 280,437	100.0%
LIBRARY	\$ 745,128	\$ 702,482	94.3%
AUDITORIUM	\$ 139,300	\$ 139,231	100.0%
CITY PROMOTION	\$ 628,332	\$ 577,258	91.9%
CENTRAL SUPPLY	\$ 475,000	\$ 497,106	104.7%
OTHER USES	\$ 906,829	\$ -	0.0%
TOTAL GENERAL FUND EXPENDITURES	\$ 14,837,434	\$ 13,234,567	89.2%

Occupancy Tax Fund Summary - Fund 20

Unrestricted Cash Balance

	<u>Restricted</u>	<u>Committed</u>	<u>Assigned</u>	<u>Unassigned</u>	Total Cash Balance
December 31, 2013	\$0	\$0	\$0	\$0	\$0
~change	\$0	\$0	\$0	\$100,678	\$100,678
December 31, 2014	\$0	\$0	\$0	\$100,678	\$100,678

Budget Status

Revenue

	2014 Budget	Actual Revenues	YTD % of Budget
OCCUPANCY TAX	\$ -	\$ 100,678	
INTEREST EARNED	\$ -	\$ 138	
	<u>\$ -</u>	<u>\$ 100,816</u>	

Expenditures by Department

	2014 Budget	Actual Expenditures	YTD % of Budget
OPERATING EXPENSE	\$ -	\$ -	0%
CAPITAL OUTLAY	\$ -	\$ -	0%
OTHER USES	\$ -	\$ -	0%
	<u>\$ -</u>	<u>\$ -</u>	0%

City of Pierre
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Special Tax Fund Summary - Fund 21

Unrestricted Cash Balance

	<u>Restricted</u>	<u>Committed</u>	<u>Assigned</u>	<u>Unassigned</u>	Total Cash Balance
December 31, 2013	\$0	\$0	\$209,786	\$0	\$209,786
~change	\$0	\$0	\$344,321	\$0	\$344,321
December 31, 2014	\$0	\$0	\$554,107	\$0	\$554,107

Budget Status

Revenue

	<u>2014 Budget</u>	<u>Actual Revenues</u>	<u>YTD % of Budget</u>
BOND PROCEEDS	\$ -	\$ 2,211,687	0%
SALES TAX	\$ 460,000	\$ 531,611	116%
INTEREST EARNED	\$ 1,000	\$ 1,761	176%
	\$ 461,000	\$ 2,745,059	595%

Expenditures by Department

	<u>2014 Budget</u>	<u>Actual Expenditures</u>	<u>YTD % of Budget</u>
DEBT SERVICE	\$ 15,800	\$ 15,711	0%
CITY PROMOTION	\$ 5,484,200	\$ 1,461,886	27%
OTHER USES	\$ 461,000	\$ -	0%
	\$ 5,961,000	\$ 1,477,598	25%

Capital Improvement Fund Summary - Fund 25

Unrestricted Cash Balance

	<u>Restricted</u>	<u>Committed</u>	<u>Assigned</u>	<u>Unassigned</u>	Total Cash Balance
December 31, 2013	\$468,257	\$0	\$551,441	\$0	\$1,019,697
~change	\$0	\$0	(\$389,721)	\$0	(\$389,721)
December 31, 2014	\$468,257	\$0	\$161,720	\$0	\$629,977

Budget Status

Revenue

	<u>2014 Budget</u>	<u>Actual Revenues</u>	<u>YTD % of Budget</u>
FEDERAL GRANTS	\$ 500,000	\$ 515,000	103%
STATE GRANTS	\$ -	\$ -	0%
LOCAL GRANTS	\$ 100,000	\$ 14,159	0%
LOAN PROCEEDS	\$ -	\$ 1,717,813	100%
PROPERTY ASSESSMENTS	\$ -	\$ 9,257	0%
SURPLUS PROPERTY	\$ -	\$ -	0%
SALES TAX	\$ 3,620,500	\$ 3,672,043	101%
INTEREST EARNED	\$ 8,000	\$ 861	11%
STREET MAINTENANCE FEE	\$ 196,517	\$ 184,760	94%
	\$ 4,425,017	\$ 6,113,893	138%

Expenditures by Department

	<u>2014 Budget</u>	<u>Actual Expenditures</u>	<u>YTD % of Budget</u>
FIRE	\$ 272,705	\$ 265,317	97%
STREET	\$ 2,476,413	\$ 2,545,143	103%
LANDFILL	\$ 281,062	\$ 281,062	100%
NEW LANDFILL	\$ 62,000	\$ 60,091	97%
AMBULANCE SERVICE	\$ 80,000	\$ 66,000	83%
AQUATIC ENTER	\$ 1,766,968	\$ 1,766,600	100%
PARK	\$ 100,000	\$ 27,397	0%
GOLF	\$ 849,862	\$ 849,118	100%
LIBRARY	\$ 1,313,113	\$ 1,310,473	0%
OTHER USES	\$ 740,641	\$ 219,160	30%
	\$ 7,942,764	\$ 7,390,361	93%

Storm Drainage Fund Summary - Fund 61

Unrestricted Cash Balance

	<u>Restricted</u>	<u>Committed</u>	<u>Assigned</u>	<u>Unassigned</u>	<u>Total Cash Balance</u>
December 31, 2013	\$0	\$0	\$103,266	\$0	\$103,266
~change	\$0	\$0	\$273,383	\$0	\$273,383
December 31, 2014	\$0	\$0	\$376,650	\$0	\$376,650

Budget Status

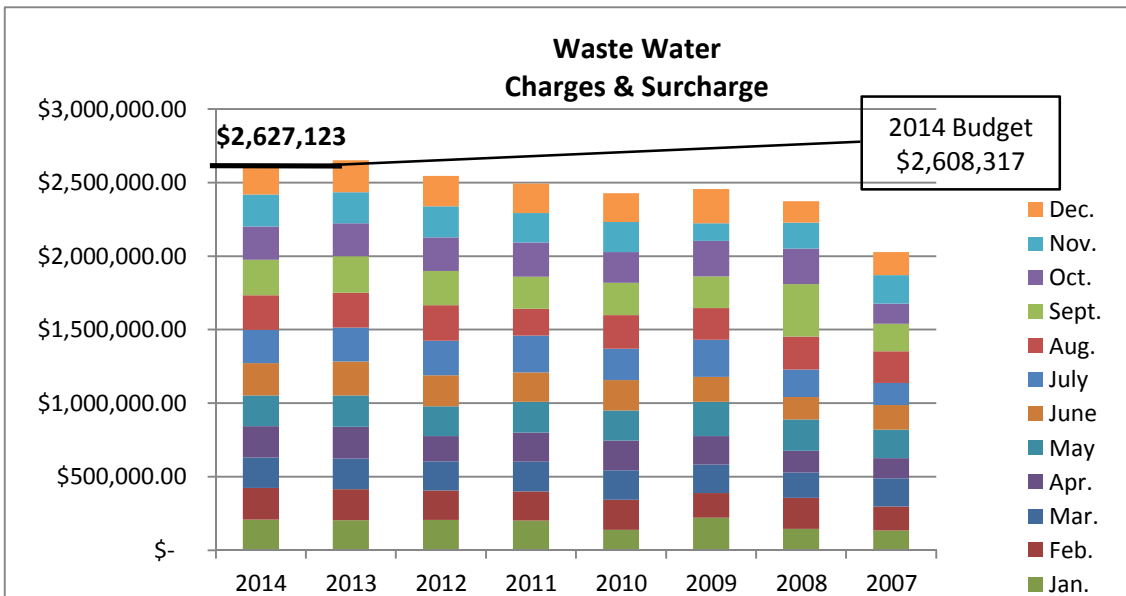
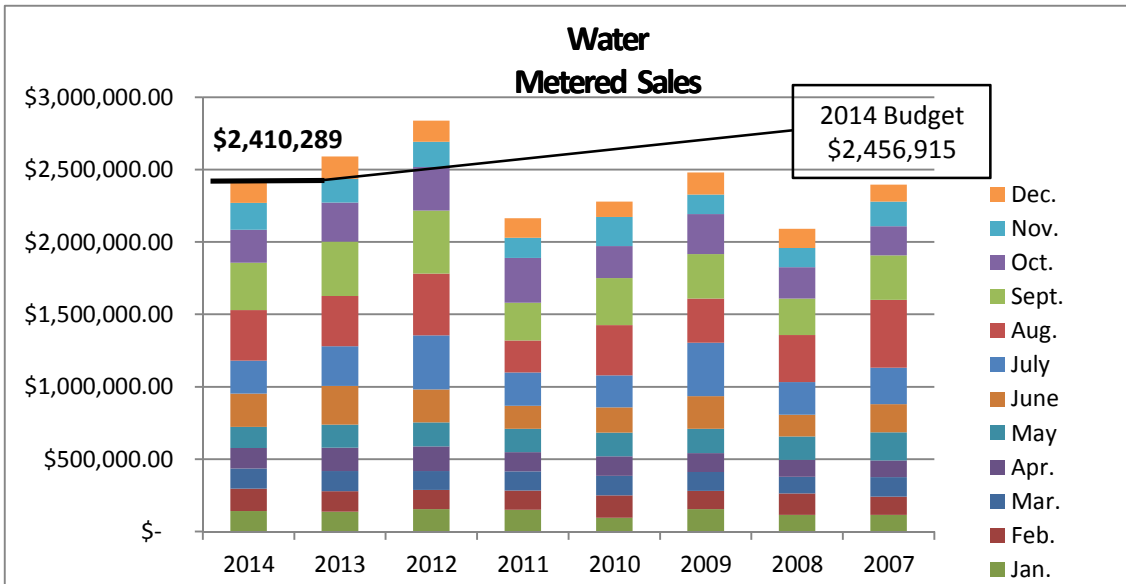
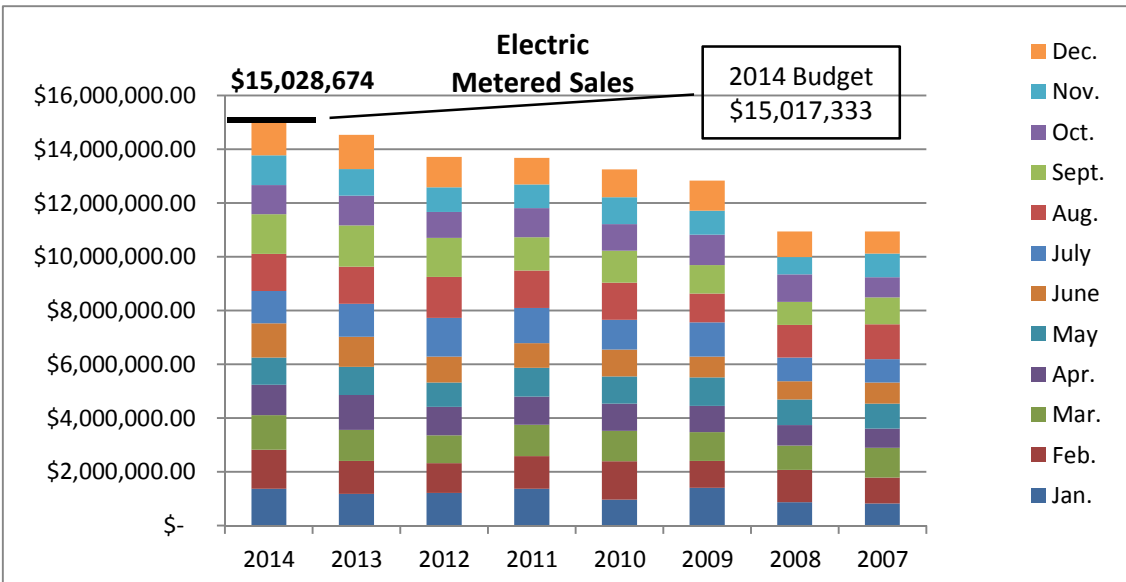
Revenue

	<u>2014 Budget</u>	<u>Actual Revenues</u>	<u>YTD % of Budget</u>
STATE GRANTS	\$ -	\$ 162,209	0%
INTEREST EARNED	\$ -	\$ 515	0%
CONTRIBUTIONS	\$ -	\$ -	0%
STORM DRAINAGE FEE O&M	\$ 106,000	\$ 106,426	100%
STORM DRAINAGE FEE CAPITAL	\$ 212,000	\$ 212,904	100%
TRANSFER IN	\$ -	\$ -	0%
	<u>\$ 318,000</u>	<u>\$ 482,055</u>	<u>152%</u>

Expenditures by Department

	<u>2014 Budget</u>	<u>Actual Expenditures</u>	<u>YTD % of Budget</u>
STORM DRAINAGE	<u>\$ 448,000</u>	<u>\$ 245,123</u>	<u>55%</u>

Through December 2014



Water Fund Summary - Fund 62

Unrestricted Cash Balance

	<u>Restricted</u>	<u>Committed</u>	<u>Assigned</u>	<u>Unassigned</u>	Total Cash Balance
December 31, 2013	\$60,568	\$0	\$1,148,739	\$761,690	\$1,970,997
~change	\$0	\$0	\$50,001	(\$45,414)	\$4,587
December 31, 2014	\$60,568	\$0	\$1,198,740	\$716,275	\$1,975,584

Budget Status

Revenue

	<u>2014 Budget</u>	<u>Actual Revenues</u>	<u>YTD % of Budget</u>
FEDERAL GRANTS	\$ -	\$ 37,303	0%
STATE GRANTS	\$ -	\$ 4,974	0%
INSURANCE PROCEEDS	\$ -	\$ 118,890	0%
INTEREST EARNED	\$ 2,200	\$ 2,698	0%
FINANCE CHARGES	\$ -	\$ 20	0%
METERED SALES	\$ 2,456,915	\$ 2,410,156	98%
BULK WATER	\$ 5,000	\$ 5,779	116%
SALE OF MATERIALS	\$ 10,000	\$ 20,597	206%
WATER TAPS	\$ 20,000	\$ 11,330	57%
TURN ON FEES	\$ -	\$ -	0%
INCENTIVES	\$ -	\$ 9,000	0%
EQUIP & LABOR	\$ 5,000	\$ 3,457	69%
TRANSFER FROM WASTEWATER	\$ -	\$ -	0%
TRANSFER FROM GENERAL	\$ -	\$ -	0%
SURPLUS PROPERTY	\$ 60,000	\$ -	0%
	<u>\$ 2,559,115</u>	<u>\$ 2,624,205</u>	<u>103%</u>

Expenditures by Department

	<u>2014 Budget</u>	<u>Actual Expenditures</u>	<u>YTD % of Budget</u>
WATER	<u>\$ 3,524,115</u>	<u>\$ 2,677,796</u>	<u>76%</u>

Electric Fund Summary - Fund 63

Unrestricted Cash Balance

	<u>Restricted</u>	<u>Committed</u>	<u>Assigned</u>	<u>Unassigned</u>	Total Cash Balance
December 31, 2013	\$3,712,500	\$0	\$1,122,697	\$4,255,316	\$9,090,513
~change	\$18,630	\$0	\$50,001	\$50,804	\$119,435
December 31, 2014	\$3,731,130	\$0	\$1,172,698	\$4,306,121	\$9,209,949

Budget Status

Revenue

	2014 Budget	Actual Revenues	YTD % of Budget
FEDERAL GRANTS	\$ -	\$ 116,001	0%
STATE GRANTS	\$ -	\$ 15,467	0%
INSURANCE PROCEEDS	\$ -	\$ 4,819	0%
INTEREST EARNED	\$ 25,000	\$ 15,325	61%
FINANCE CHARGES	\$ -	\$ 760	0%
METERED SALES	\$ 15,017,333	\$ 15,193,184	101%
UTILITY ARRANGEMENT	\$ -	\$ 6,256	0%
SALE OF SUPPLIES	\$ 20,000	\$ 21,756	109%
UNDERGROUND	\$ 15,000	\$ 7,500	50%
TEMP. SERVICE	\$ 1,000	\$ 3,133	313%
TURN ON FEES	\$ 60,000	\$ 84,115	140%
UTILITIES PENALTY	\$ 100,000	\$ 100,241	100%
CONNECTION FEES	\$ -	\$ -	0%
REIMBURSEMENTS	\$ 1,000	\$ 48,606	4861%
BUILD AMERICA BOND REIMB	\$ 187,696	\$ -	0%
EQUIP & LABOR	\$ 15,000	\$ 9,148	61%
RENTAL-EQUIP	\$ -	\$ -	0%
RENT - BLDG	\$ 45,000	\$ 47,580	106%
SURPLUS PROPERTY	\$ 18,500	\$ 15,046	0%
	\$ 15,505,529	\$ 15,688,937	101%

Expenditures by Department

	2014 Budget	Actual Expenditures	YTD % of Budget
ELECTRICITY	\$ 5,136,893	\$ 4,778,708	93%
ELECTRIC ENERGY	\$ 9,042,970	\$ 8,657,159	96%
OTHER USES	\$ 476,165	\$ 2,051,890	431%
	\$ 14,656,028	\$ 15,487,757	106%

Wastewater Fund Summary - Fund 64

Unrestricted Cash Balance

	<u>Restricted</u>	<u>Committed</u>	<u>Assigned</u>	<u>Unassigned</u>	Total Cash Balance
December 31, 2013	\$554,457	\$0	\$115,368	\$0	\$669,825
~change	\$0	\$0	\$237,653	\$0	\$237,653
December 31, 2014	\$554,457	\$0	\$353,022	\$0	\$907,479

Budget Status

Revenue

	2014 Budget	Actual Revenues	YTD % of Budget
FEDERAL GRANTS	\$ -	\$ 104,571	0%
STATE GRANTS	\$ -	\$ 941	0%
INSURANCE PROCEEDS	\$ -	\$ 30,230	0%
INTEREST EARNED	\$ 2,000	\$ 1,239	62%
SEWER CHARGES	\$ 2,271,717	\$ 2,258,262	99%
SEWER DEBT SERVICE SURCHARGE	\$ 336,600	\$ 368,833	110%
SEWER CONNECTIONS	\$ -	\$ 322	0%
SEPTIC LIQUID WASTE	\$ -	\$ 4,719	0%
REIMBURSEMENTS	\$ -	\$ -	0%
RENTALS	\$ 1,500	\$ 5,108	341%
OTHER	\$ -	\$ 14	0%
SURPLUS PROPERTY	\$ -	\$ -	0%
TRANSFER IN	\$ -	\$ -	0%
	\$ 2,611,817	\$ 2,774,240	106%

Expenditures by Department

	2014 Budget	Actual Expenditures	YTD % of Budget
WASTEWATER	\$ 2,590,463	\$ 2,651,791	102%
OTHER USES	\$ 216,354	\$ -	0%
	\$ 2,806,817	\$ 2,651,791	94%

Airport Fund Summary - Fund 66

Unrestricted Cash Balance

	<u>Restricted</u>	<u>Committed</u>	<u>Assigned</u>	<u>Unassigned</u>	Total Cash Balance
December 31, 2013	\$0	\$0	\$0	(963,105.08)	(\$963,105)
~change	\$0	\$0	\$0	\$425,624	\$425,624
December 31, 2014	\$0	\$0	\$0	(\$537,481)	(\$537,481)

Budget Status

Revenue

	2014 Budget	Actual Revenues	YTD % of Budget
AIR FLIGHT TAX	\$ 30,000	\$ 36,763	123%
FEDERAL GRANTS	\$ 1,000,000	\$ 1,391,697	139%
STATE GRANTS	\$ 50,000	\$ 80,745	161%
STATE ALLOCATED FUEL TAX	\$ 50,000	\$ 19,043	0%
TSA REIMBURSEMENT	\$ 36,500	\$ 36,490	100%
PASSENGER FACILITY CHARGE	\$ 50,000	\$ 38,443	77%
LANDING FEES	\$ 40,000	\$ 27,211	68%
TERMINAL RENT	\$ 90,000	\$ 88,294	98%
AIRPORT TERM ADVERTISING	\$ 2,000	\$ 2,000	100%
HANGAR RENT	\$ 25,000	\$ 26,535	106%
VENDING REVENUE	\$ 7,500	\$ 9,116	0%
REIMBURSEMENTS	\$ -	\$ -	0%
FUEL	\$ 16,000	\$ 3,083	19%
LAND LEASE	\$ 18,000	\$ 17,925	100%
TRANSFER FROM GENERAL	\$ 581,547	\$ -	0%
SURPLUS PROPERTY	\$ -	\$ 3,664	0%
	\$ 1,996,547	\$ 1,781,008	89%

Expenditures by Department

	2014 Budget	Actual Expenditures	YTD % of Budget
AIRPORT	\$ 549,235	\$ 450,253	82%
ARFF	\$ 292,312	\$ 238,073	81%
AIP	\$ 1,218,940	\$ 594,916	49%
	\$ 2,060,487	\$ 1,283,241	62%

City of Pierre
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Garbage Fund Summary - Fund 67

Unrestricted Cash Balance

	<u>Restricted</u>	<u>Committed</u>	<u>Assigned</u>	<u>Unassigned</u>	Total Cash Balance
December 31, 2013	\$0	\$0	\$55,272	\$0	\$55,272
~change	\$0	\$0	(\$29,451)	\$0	(\$29,451)
December 31, 2014	\$0	\$0	\$25,821	\$0	\$25,821

Budget Status

Revenue

	2014 Budget	Actual Revenues	YTD % of Budget
GARBAGE BAG SALES	\$ 75,000	\$ 69,595	93%
EXEMPT GARBAGE BAGS	\$ 1,000	\$ -	0%
GARBAGE BAGS (LOTS OF 10)	\$ 10,000	\$ 11,082	111%
INTEREST EARNED	\$ -	\$ 35	0%
MISCELLANEOUS	\$ -	\$ 38	0%
SURPLUS PROPERTY	\$ -	\$ -	0%
TRANSFER FROM GENERAL	\$ 34,615	\$ -	0%
TRANSFER FROM LANDFILL	\$ -	\$ -	0%
	\$ 120,615	\$ 80,750	67%

Expenditures by Department

	2014 Budget	Actual Expenditures	YTD % of Budget
GARBAGE	\$ 120,615	\$ 110,039	91%

Landfill Fund Summary - Fund 68

Unrestricted Cash Balance

	<u>Restricted</u>	<u>Committed</u>	<u>Assigned</u>	<u>Unassigned</u>	<u>Total Cash Balance</u>
December 31, 2013	\$1,738,215	\$0	\$129,489	(\$417,249)	\$1,450,454
~change	(\$519,875)	\$0	\$0	\$458,784	(\$61,091)
December 31, 2014	\$1,218,340	\$0	\$129,489	\$41,534	\$1,389,363

Budget Status

Revenue

	<u>2014 Budget</u>	<u>Actual Revenues</u>	<u>YTD % of Budget</u>
STATE GRANTS	\$ -	\$ -	0%
INTEREST EARNED	\$ 6,000	\$ 3,401	57%
REIMBURSEMENTS	\$ -	\$ -	0%
MISCELLANEOUS	\$ 1,500	\$ 223	15%
HAZARDOUS WASTE HANDLING	\$ 2,500	\$ 4,163	167%
LANDFILL LEASE	\$ 100	\$ 1,657	1657%
TONNAGE FEES	\$ 990,000	\$ 991,136	100%
GATE FEES	\$ -	\$ 5	0%
RECYCLED MATERIALS	\$ 35,000	\$ 60,508	173%
RECYCLING - ELECTRONICS	\$ 8,000	\$ 4,419	55%
RECLYCLING -LG LIGHTS	\$ 1,000	\$ 3,568	357%
RECYCLING - SM LIGHTS	\$ 500	\$ -	0%
RUBBLE FEE	\$ 125,000	\$ 109,270	87%
RECYCLING FEE	\$ 90,000	\$ 92,511	103%
CONTRIBUTIONS REVENUE	\$ -	\$ -	0%
TRANSFER FROM GENERAL FUND	\$ 290,667	\$ -	0%
SURPLUS PROPERTY	\$ 25,000	\$ 5,692	0%
	<u><u>\$ 1,575,267</u></u>	<u><u>\$ 1,276,554</u></u>	<u><u>81%</u></u>

Expenditures by Department

	<u>2014 Budget</u>	<u>Actual Expenditures</u>	<u>YTD % of Budget</u>
COMPOST/MATERIAL RECOVERY	\$ 264,577	\$ 197,648	75%
REGIONAL LANDFILL	\$ 632,088	\$ 526,492	83%
BALING	\$ 720,602	\$ 605,658	84%
OTHER USES	\$ -	\$ -	0%
	<u><u>\$ 1,617,267</u></u>	<u><u>\$ 1,329,799</u></u>	<u><u>82%</u></u>

City of Pierre
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Police Pistol Range

Unrestricted Cash Balance

	<u>Restricted</u>	<u>Committed</u>	<u>Assigned</u>	<u>Unassigned</u>	Total Cash Balance
December 31, 2013	\$0	\$0	\$6,078	\$0	\$6,078
~change	\$0	\$0	(\$3,721)	\$0	(\$3,721)
December 31, 2014	\$0	\$0	\$2,357	\$0	\$2,357

Budget Status

Revenue

	2014 Budget	Actual Revenues	YTD % of Budget
POLICE RANGE	\$ 1,800	\$ -	0%
REIMBURSEMENTS	\$ 1,305	\$ -	0%
TRANSFER FROM GENERAL	\$ 1,345	\$ -	0%
	\$ 4,450	\$ -	0%

Expenditures by Department

	2014 Budget	Actual Expenditures	YTD % of Budget
POLICE	\$ 4,450	\$ 3,732	84%

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E911 Fund

Unrestricted Cash Balance

	<u>Restricted</u>	<u>Committed</u>	<u>Assigned</u>	<u>Unassigned</u>	Total Cash Balance
December 31, 2013	\$0	\$252,769	\$0	\$0	\$252,769
~change	\$0	(\$208,059)	\$0	\$0	(\$208,059)
December 31, 2014	\$0	\$44,709	\$0	\$0	\$44,709

Budget Status

Revenue

	<u>2014 Budget</u>	<u>Actual Revenues</u>	<u>YTD % of Budget</u>
FEDERAL GRANTS	\$ 8,403	\$ 24,178	
E911 SURCHARGE	\$ 244,000	\$ 252,301	103%
INTEREST EARNED	\$ 500	\$ 60	12%
REIMBURSEMENTS	\$ -	\$ 1,385	0%
CONTRACTED SRVCS - DISPATCH	\$ 122,180	\$ 35,038	29%
CONTRACTED SRVCS - E911	\$ 50,738	\$ 36,200	0%
OPERATING TRANSFER IN	\$ 219,160	\$ 219,160	100%
	<u><u>\$ 644,981</u></u>	<u><u>\$ 568,323</u></u>	88%

Expenditures by Department

	<u>2014 Budget</u>	<u>Actual Expenditures</u>	<u>YTD % of Budget</u>
EMERGENCY SERVICES	<u><u>\$ 844,981</u></u>	<u><u>\$ 783,582</u></u>	93%

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Cable Access

Unrestricted Cash Balance

	<u>Restricted</u>	<u>Committed</u>	<u>Assigned</u>	<u>Unassigned</u>	Total Cash Balance
December 31, 2013	\$0	\$0	\$57,155	\$0	\$57,155
~change	\$0	\$0	\$21,593	\$0	\$21,593
December 31, 2014	\$0	\$0	\$78,748	\$0	\$78,748

Budget Status

Revenue

	<u>2014 Budget</u>	<u>Actual Revenues</u>	<u>YTD % of Budget</u>
LOCAL PARTICIPATION	\$ 10,000	\$ 5,000	50%
BROADCASTING FEES	\$ 16,000	\$ 8,005	50%
CABLE TV FRANCHISE PMT	\$ 145,000	\$ 151,368	104%
INTEREST EARNED	\$ -	\$ 108	
REIMBURSEMENTS	\$ -	\$ -	0%
	\$ 171,000	\$ 164,481	96%

Expenditures by Department

	<u>2014 Budget</u>	<u>Actual Expenditures</u>	<u>YTD % of Budget</u>
LOCAL ACCESS CHANNEL	\$ 170,400	\$ 138,610	81%

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Health Insurance Fund

Unrestricted Cash Balance

	<u>Restricted</u>	<u>Committed</u>	<u>Assigned</u>	<u>Unassigned</u>	<u>Total Cash Balance</u>
December 31, 2013	\$0	\$0	\$0	(\$26,724)	(\$26,724)
~change	\$0	\$0	\$0	(\$254,189)	(\$254,189)
December 31, 2014	\$0	\$0	\$0	(\$280,913)	(\$280,913)

Budget Status

Revenue

	<u>2014 Budget</u>	<u>Actual Revenues</u>	<u>YTD % of Budget</u>
INSURANCE PREMIUMS	\$ 1,500,000	\$ 1,200,051	80%
RETIREE HEALTH INSURANCE REV	\$ 100,000	\$ 61,427	61%
INTEREST EARNED	\$ 700	\$ -	0%
REIMBURSEMENTS	\$ 300,000	\$ 310,023	103%
	<u><u>\$ 1,900,700</u></u>	<u><u>\$ 1,571,501</u></u>	<u><u>83%</u></u>

Expenditures by Department

	<u>2014 Budget</u>	<u>Actual Expenditures</u>	<u>YTD % of Budget</u>
INSURANCE	\$ 1,854,000	\$ 1,869,228	101%

Cash Balance Comparison ~ December 31, 2013 to December 31, 2014

	<u>Total Fund</u>				
December 31, 2013	<u>Balance</u>	<u>Restricted</u>	<u>Committed</u>	<u>Assigned</u>	<u>Unassigned</u>
General Fund	1,873,910	742,208	37,823	252,290	841,589
Occupancy Tax Fund	0	0	0	0	0
Special Tax Fund	209,786	0	0	209,786	0
Capital Improvement Fund	1,019,697	468,257	0	551,441	0
Storm Drainage Fund	103,266	0	0	103,266	0
Water Fund	1,970,997	60,568	0	1,148,739	761,690
Electric Fund	9,090,513	3,712,500	0	1,122,697	4,255,316
Wastewater Fund	669,825	554,457	0	115,368	0
Airport Fund	(963,105)	0	0	0	(963,105)
Garbage Fund	55,272	0	0	55,272	0
Landfill Fund	1,450,454	1,738,215	0	129,489	(417,249)
Other Funds	721,246	60,069	600,922	87,001	(26,746)
TOTALS	16,201,862	7,336,273	638,745	3,775,350	4,451,494
				5,212,721	

	Change from	<u>Total Fund</u>				
December 31, 2014	<u>2013</u>	<u>Balance</u>	<u>Restricted</u>	<u>Committed</u>	<u>Assigned</u>	<u>Unassigned</u>
General Fund	(31,540)	1,842,370	742,204	37,823	232,310	830,033
Occupancy Tax Fund	100,678	100,678	0	0	0	100,678
Special Tax Fund	344,321	554,107	0	0	554,107	0
Capital Improvement Fund	(389,721)	629,977	468,257	0	161,720	0
Storm Drainage Fund	273,383	376,650	0	0	376,650	0
Water Fund	4,587	1,975,584	60,568	0	1,198,740	716,275
Electric Fund	119,435	9,209,949	3,731,130	0	1,172,698	4,306,121
Wastewater Fund	237,653	907,479	554,457	0	353,022	0
Airport Fund	425,624	(537,481)	0	0	0	(537,481)
Garbage Fund	(29,451)	25,821	0	0	25,821	0
Landfill Fund	(61,091)	1,389,363	1,218,340	0	129,489	41,534
Other Funds	(728,958)	(7,713)	60,090	103,154	109,956	(280,913)
TOTAL	264,920	16,466,782	6,835,046	140,977	4,314,513	5,176,246
	679,353				5,892,073	

Cash Balance Comparison ~ December 31, 2013 to December 31, 2014

December 31, 2013

OTHER FUNDS **	Total Fund				
	<u>Balance</u>	<u>Restricted</u>	<u>Committed</u>	<u>Assigned</u>	<u>Unassigned</u>
E911 FUND	252,769		252,769		
LIBRARY FUND	348,153		348,153		
PISTOL RANGE	6,078			6,078	
OAHE TV	57,155			57,155	
SPECIAL RECREATION	3,780			3,780	
CITIES OF SERVICE	0				
SPECIAL ASSESSMENT	0				
PERPETUAL CARE	54,464	54,464			
HEALTH INSURANCE	(26,724)				(26,724)
PAYROLL CLEARING	(21)				(21)
MDC CLEARING	19,988			19,988	
INFRASTRUCTURE TRUST	5,605	5,605			
TIF FUNDS	0	0			
TOTAL OTHER FUNDS	721,246	60,069	600,922	87,001	(26,746)

December 31, 2014

OTHER FUNDS **	Change from 2013	Total Fund				
		<u>Balance</u>	<u>Restricted</u>	<u>Committed</u>	<u>Assigned</u>	<u>Unassigned</u>
E911 FUND	(208,059)	44,709		44,709		
LIBRARY FUND	(289,708)	58,445		58,445		
PISTOL RANGE	(3,721)	2,357			2,357	
OAHE TV	21,593	78,748			78,748	
SPECIAL RECREATION	0	3,780			3,780	
CITIES OF SERVICE	5,000	5,000			5,000	
SPECIAL ASSESSMENT	511	511			511	
PERPETUAL CARE	0	54,464	54,464			
HEALTH INSURANCE	(254,189)	(280,913)				(280,913)
PAYROLL CLEARING	(2,546)	(2,567)			(2,567)	
MDC CLEARING	2,139	22,127			22,127	
INFRASTRUCTURE TRUST	22	5,627	5,627			
TIF FUNDS	0	0	0			
TOTAL OTHER FUNDS	(728,958)	(7,713)	60,090	103,154	109,956	(280,913)

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Overview Summary

Total Sales Tax Up 5.37% from YTD December 2013
3rd Penny-Bed, Board, & Booze Up 6.61% from YTD December 2013

	<u>Revenue</u>	<u>Expense</u>	<u>Cash Balance</u>
General Fund	\$13,234,566	\$13,234,567	\$1,842,370
Occupancy Tax Fund	\$100,816	\$0	\$100,678
Special Tax Fund	\$2,745,059	\$1,477,598	\$554,107
Capital Improvement Fund	\$6,113,893	\$7,390,361	\$629,977
Total Governmental Funds:	\$22,194,334	\$22,102,526	
Storm Drainage Fund	\$482,055	\$245,123	\$376,650
Water Fund	\$2,624,205	\$2,677,796	\$1,975,584
Electric Fund	\$15,688,937	\$15,487,757	\$9,209,949
Wastewater Fund	\$2,774,240	\$2,651,791	\$907,479
Airport Fund	\$1,781,008	\$1,283,241	(\$537,481)
Garbage Fund	\$80,750	\$110,039	\$25,821
Landfill Fund	\$1,276,554	\$1,329,799	\$1,389,363
Total Enterprise Funds:	\$24,707,749	\$23,785,546	
Police Pistol Range	\$0	\$3,732	\$2,357
E911 Fund	\$568,323	\$783,582	\$44,709
OaheTV Fund	\$164,481	\$138,610	\$78,748
Health Insurance Fund	\$1,571,501	\$1,869,228	(\$280,913)
Total Other Funds:	\$2,304,305	\$2,795,152	
Total Funds:	\$49,206,388	\$48,683,224	